

115TH CONGRESS  
1ST SESSION

# S. 1529

To amend the Internal Revenue Code of 1986 to expand eligibility for the refundable credit for coverage under a qualified health plan.

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## IN THE SENATE OF THE UNITED STATES

JULY 11, 2017

Ms. HEITKAMP (for herself, Mrs. SHAHEEN, and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to expand eligibility for the refundable credit for coverage under a qualified health plan.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Addressing Afford-  
5 ability for More Americans Act of 2017”.

6 **SEC. 2. INCREASE IN ELIGIBILITY FOR CREDIT.**

7 (a) IN GENERAL.—Subparagraph (A) of section  
8 36B(c)(1) of the Internal Revenue Code of 1986 is amend-  
9 ed by striking “400 percent” and inserting “800 percent”.

1 (b) APPLICABLE PERCENTAGES.—The table con-  
 2 tained in clause (i) of section 36B(b)(3)(A) of the Internal  
 3 Revenue Code of 1986 is amended by striking the period  
 4 at the end of the last row and by adding at the end the  
 5 following new rows:

“400% up to 550% .....	9.5%	11%
550% up to 700% .....	11%	13%
700% up to 800% .....	13%	15%.”.

6 (c) LIMITATION ON RECAPTURE.—Clause (i) of sec-  
 7 tion 36B(f)(2)(B) of the Internal Revenue Code of 1986  
 8 is amended—

9 (1) by striking “400 percent” and inserting  
 10 “800 percent”;

11 (2) by striking the period at the end of the last  
 12 row of the table; and

13 (3) by adding at the end of the table the fol-  
 14 lowing new rows:

“At least 400% but less than 600% .....	\$3,500
At least 600% but less than 800% .....	\$4,500.”.

15 (d) EFFECTIVE DATE.—The amendments made by  
 16 this section shall apply to taxable years beginning after  
 17 December 31, 2017.

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